## Table of Contents

<u>Pa</u>	<u>ge</u>
Background	2
The Bankruptcy Cases	4
Removal to this Court	5
Argument	6
Point I	
The Court Must Abstain and Remand This Case to the State Court pursuant to 28 U.S.C. §1334(c)(2)	6
Point II	
In Any Event, the Court, in its Discretion, Should Remand This Case to the State Court Pursuant to 28 U.S.C. §1452(b)	12
Conclusion	16